

## Vehicle Refueling Apparatus Credit

2001

For the calendar year 2001, or fiscal year

beginning MM / DD / 20, and ending MM / DD / 20

Attach to your return and mail to

Arizona Department of Revenue, P.O. Box 29206, Phoenix, AZ, 85038-9206

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X or 165

Your Social Security Number or Federal Employer ID Number

NOTE: There may be a compliance audit when the department processes this credit form. This will cause a longer than normal processing time for your return.

**Credit Eligibility: Eligibility Requirements for the Credit for Purchase of a Vehicle Refueling Apparatus**

To be eligible for a tax credit, all of the following must apply:

- You must have placed the order to purchase the vehicle refueling apparatus before October 20, 2000. Purchases made, orders placed, or contracts entered into after October 19, 2000 are not eligible for a tax credit.
- You must have paid in full for the vehicle refueling apparatus before November 9, 2000, **OR** the vehicle refueling apparatus must have been installed by December 31, 2000.
- You must have filed Arizona Form, *Notice of Intent to Claim Alternative Fuel Tax Credit or Opt Out*, to the Office of Alternative Fuel Recovery/Department of Revenue by January 2, 2001.

**Eligibility Requirements: For the Credit for Installation of an Infrastructure Necessary for Operation of a Refueling Apparatus**

To be eligible for a tax credit, all of the following must apply:

- You must have placed the order to purchase or contracted for the installation of the infrastructure before October 20, 2000. Purchases made, orders placed, or contracts entered into after October 19, 2000 are not eligible for a tax credit.
- You must have purchased the vehicle refueling apparatus for which the infrastructure is installed by October 19, 2000.
- You must have filed Arizona Form, *Notice of Intent to Claim Alternative Fuel Tax Credit or Opt Out*, to the Office of Alternative Fuel Recovery/Department of Revenue by January 2, 2001.

NOTE: Do not complete Form 300 or Form 301 with Form 327 unless you are completing Part IX of Form 327.

**Part I Credit Intent Notice**

- 1 Did you file Arizona Form, *Notice of Intent to Claim Alternative Fuel Tax Credit or Opt Out*, to the Office of Alternative Fuel Recovery/Department of Revenue by January 2, 2001? .....
- If you did not file this form by January 2, 2001, you may complete Form 327 and attach an explanation of why you did not file the intent form by the deadline. For more information, see page 2 of the instructions.

YES ☐ NO ☐

**Part II Credit for Purchase of Refueling Apparatus**

- 2 Enter the number of vehicle refueling apparatus purchased and installed on property located in Arizona during the taxable year ...

2 

	APPARATUS 1	APPARATUS 2	APPARATUS 3
3 Enter the type of each vehicle refueling apparatus purchased during the taxable year for installation on your property located in Arizona .....			
4 Enter the address at which each apparatus was installed. You may claim a credit for only one apparatus per property .....			
5 Enter the date on which you entered into the purchase order agreement/contract to purchase the apparatus .....			
6 Enter the date on which you paid in full for the apparatus .....			
7 Enter the date on which the apparatus was installed .			
8 Enter the cost of each vehicle refueling apparatus .....	\$	\$	\$
9 Add the amounts on line 8 in each column. Enter the total .....	9		00
10 Total from continuation sheets if applicable .....	10		00
11 Add lines 9 and 10. Enter the total .....	11		00

Continued...

**Part III Credit for Installation of an Infrastructure Necessary for Operation of a Refueling Apparatus**12 Number of properties in Arizona for which you installed a qualifying infrastructure..... 

12	
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	PROPERTY 1	PROPERTY 2	PROPERTY 3	
13 Type of infrastructure installed.....	13			
14 Enter the address for which each infrastructure was installed..... .....	14			
15 Enter the date on which you entered into the purchase order agreement/contract for the installation of the infrastructure.....	15			
16 Enter the date on which you purchased the apparatus for which the infrastructure was installed...	16			
17 Enter the installation cost of the infrastructure installed for refueling apparatus located on your property in Arizona.....	17			
18 Add the amounts on line 17 in each column, and enter the result.....				18
19 Total from continuation sheets if applicable .....				19
20 Add lines 18 and 19. Enter the total.....				20

**Part IV Total Current Year's Credit**21 Total available credit: Add the amounts on Part II, line 11, and Part III, line 20. Enter the total here ..... 

21		00
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**Part V S Corporation Election and Shareholder's Share of Credit**22 The S corporation has made an irrevocable election for the taxable year ending MM/DD/YYYY to:

(Check only one box)

☐ Claim the credit as shown on Part IV, line 21 (for the taxable year mentioned above)

OR

☐ Pass the credit as shown on Part IV, line 21 (for the taxable year mentioned above) through to its shareholders\_\_\_\_\_  
Signature\_\_\_\_\_  
Title\_\_\_\_\_  
Date

Complete Form 327 through line 22. Then, if passing the credit through to the shareholders, complete lines 23 through 25 separately for each shareholder. Furnish each shareholder with a copy of the completed Form 327.

23 Name of shareholder: \_\_\_\_\_

24 Shareholder's TIN: \_\_\_\_\_

25 Shareholder's share of the amount on Part IV, line 21 ..... 

25		00
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**Part VI Partner's Share of Credit**

Complete Form 327 through line 21. Then complete lines 26 through 28 separately for each partner. Furnish each partner with a copy of the completed Form 327.

26 Name of partner: \_\_\_\_\_

27 Partner's TIN: \_\_\_\_\_

28 Partner's share of the amount on Part IV, line 21 ..... 

28		00
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**Part VII Refund Election for Current Year's Credit**

29 If the allowable tax credit for the taxable year ending MM / DD / YY, exceeds the income taxes due, or if there are no income taxes due, I make an irrevocable election to:

- 29a Have the amount of credit not applied to income taxes for the taxable year mentioned above refunded to me in a lump sum ..... **29a** Check One Box  
☐
- 29b Have the amount of credit not applied to income taxes for the taxable year mentioned above refunded to me in 2 annual installments ..... **29b** ☐
- 29c Have the amount of credit not applied to income taxes for the taxable year mentioned above refunded to me in 3 annual installments ..... **29c** ☐

30 Individuals and corporations, including S corporations that elected to take the credit, enter the amount from Part IV, line 21. S corporation shareholders enter the amount from Part V, line 25. Partners of a partnership enter the amount from Part VI, line 28 .....

If you checked box 29a, skip lines 31 and 32, and enter the amount shown on line 30 on line 33. If you checked box 29b or 29c, complete lines 31 and 32. If your 2001 tax is more than your credit shown on line 30, skip lines 31 and 32, and enter the amount shown on line 30 on line 33.

31 Enter the tax from your 2001 income tax return, less any tax credits that you are claiming, except the vehicle refueling apparatus credit from Form 327. If less than zero, enter zero. ....

32 Subtract line 31 from line 30.....

33 If you checked the box on line 29a, enter the amount from line 30 here. If you checked the box on line 29b, *divide the amount on line 32 by 2, and add the result to the amount on line 31, and enter the total on line 33*. If you checked the box on line 29c, *divide the amount on line 32 by 3, and add the result to the amount on line 31, and enter the total on line 33*.....

<b>30</b>		00
<b>31</b>		00
<b>32</b>		00
<b>33</b>		00

- Individuals also enter this amount on Form 140, page 1, line 37; or Form 140PY, page 1, line 39; or Form 140NR, page 1, line 37; or Form 140X, page 1, line 39.
- Corporations also enter this amount on Form 120, page 1, line 25; or Form 120A, page 1, line 17; or Form 120X, page 1, line 25.
- S corporations that are taking the credit also enter this amount on Form 120S, page 1, line 21.

**Part VIII Refund Allocation from 2000 to 2001 for Taxpayers That Elected to Have the 2000 Refund Paid Out in Either Two or Three Annual Installments**

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Credit from Taxable Year	Refund Election <b>Check one box:</b>	Original Credit Amount	Amount of Column (c) Applied to 2000 Tax	Amount of Column (c) Available for Refund	Amount of Column (e) Refunded on 2000 Return	Amount of Column (e) Available to be Refunded in 2001
34 2000	<input type="checkbox"/> 2 Annual Installments <input type="checkbox"/> 3 Annual Installments	\$	\$	\$	\$	\$

35 Amount refundable for taxable year 2001. If you elected two annual installments, *enter the amount shown on line 34, column (g) here*. If you elected three annual installments, *divide the amount on line 34, column (g) by 2 and enter the result here* .....

<b>35</b>		00
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- Individuals also enter this amount on Form 140, page 1, line 37; or Form 140PY, page 1, line 39; or Form 140NR, page 1, line 37; or Form 140X, page 1, line 39.
- Corporations also enter this amount on Form 120, page 1, line 25; or Form 120A, page 1, line 17; or Form 120X, page 1, line 25.
- S corporations, that are taking the credit, also enter this amount on Form 120S, page 1, line 21.

**Part IX Available Credit Carryover From Taxable Year 1999**

NOTE: You must also complete Form 300 or Form 301 with Form 327 if you are completing Part IX.

(a)	(b)	(c)	(d)
Carryover Credit From Taxable Year	Original Credit Amount	Amount Previously Used	Available Carryover <i>Subtract column (c) from column (b)</i>
36 1999	\$	\$	\$

- Individuals also enter this amount on Arizona Form 301, Part I, line 22.
- Corporations, including S corporations, that elected to take the credit, enter this amount on Arizona Form 300, Part I, line 18.